

110°T(110°M) radials; INT Cypress 110° and Lee County, FL, 138°T(140°M) radials; Lee County; INT Lee County 326° and St. Petersburg, FL, 152° radials; St. Petersburg; INT St. Petersburg 350° and Cross City, FL, 168° radials; Cross City, FL; Greenville, FL; Pecan, GA; Macon, GA; INT Macon 005° and Athens, GA, 195° radials; Athens; Electric City, SC; Sugarloaf Mountain, NC; Holston Mountain, TN; Glade Spring, VA; Charleston, WV; INT Charleston 051° and Elkins, WV, 264° radials; Clarksburg, WV; Morgantown, WV; Indian Head, PA; Johnstown, PA; Tyrone, PA; Philipsburg, PA; Stonyfork, PA; Elmira, NY; Syracuse, NY. The airspace below 2,000 feet MSL outside the United States is excluded. The portion outside the United States has no upper limit.

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V-157 (Revised)

From Key West, FL; INT Key West 038°T(037°M) and Dolphin, FL, 244°T(248°M) radials; Dolphin; INT Dolphin 331°T(335°M) and La Belle, FL, 113°T radials; La Belle; Lakeland, FL; Ocala, FL; Gainesville, FL; Taylor, FL; Waycross, GA; Alma, GA; Allendale, SC; Vance, SC; Florence, SC; Fayetteville, NC; Kinston, NC; Tar River, NC; Lawrenceville, VA; Richmond, VA; INT Richmond 039° and Patuxent, MD, 228° radials; Patuxent; Smyrna, DE; Woodstown, NJ; Robbinsville, NJ; INT Robbinsville 044° and LaGuardia, NY, 213° radials; LaGuardia; INT LaGuardia 032° and Deer Park, NY, 326° radials; INT Deer Park 326° and Kingston, NY, 191° radials; Kingston, NY; to Albany, NY. The airspace within R-6602A is excluded. The airspace within R-4005, R-4006, and R-4007A are excluded.

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V-601 (New)

From Pahokee, FL; INT Pahokee 211°T(211°M) and Key West, FL, 020°T(019°M) radials; Key West.

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Issued in Washington, DC, on September 18, 1995.

Nancy Kalinowski,

Acting Manager, Airspace-Rules and Aeronautical Information Division.

[FR Doc. 95-23647 Filed 9-22-95; 8:45 am]

BILLING CODE 4910-13-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[IA-36-91]

RIN 1545-AT22

Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to the time for performance of acts by taxpayers and by the Commissioner, a district director, or the director of a regional service center, where the last day for performance falls on a Saturday, Sunday, or legal holiday. In particular, the proposed regulations would remove the list of legal holidays and other outdated material.

DATES: Written comments and requests for a public hearing must be received by December 26, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (IA-36-91), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (IA-36-91), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Judith A. Lintz (202) 622-6232 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains proposed amendments to the Procedure and Administration Regulations (26 CFR part 301) that would revise the paragraphs in the regulations that specify the legal holidays and provide other related information.

Explanation of Provisions

This document proposes to amend § 301.7503-1, which explains and supplements section 7503 of the Internal Revenue Code pertaining to the performance of any act prescribed under authority of the internal revenue laws when the last day for performance of the act falls on Saturday, Sunday, or a legal holiday. First, § 301.7503-1(a) would be amended to reflect a change to the name of the Court of Claims, which, as of October 29, 1992, became the Court of Federal Claims.

Second, § 301.7503-1(b), which provides a list of the legal holidays and other related information, would be revised. The current list of holidays is outdated. However, in light of the aim toward tax simplification, the list of holidays in paragraph (b) would be replaced by citations to the law from which the holidays must be discerned. In this way, future changes in the law with respect to the holidays will not require amendments to the regulations.

Third, § 301.7503-1(c), which provides that section 7503 is applicable in any case where the last day for

performance of an act occurs after August 16, 1954, would be removed because this information is obsolete.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comments on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person who timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the Federal Register.

Drafting Information

The principal author of these regulations is Judith A. Lintz, Office of Assistant Chief Counsel (Income Tax & Accounting), Internal Revenue Service. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 301.7503-1 is amended as follows:

1. In the fourth sentence of paragraph (a), the language "Thursday, November 22, 1956 (Thanksgiving Day), the suit will be timely if filed on Friday, November 23, 1956, in the Court of Claims" is removed and the language "Thursday, November 23, 1995 (Thanksgiving Day), the suit will be timely if filed on Friday, November 24, 1995, in the Court of Federal Claims" is added in its place.

2. Paragraph (b) is revised as set forth below.

3. Paragraph (c) is removed.

The revision reads as follows:

§ 301.7503-1 Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday.

* * * * *

(b) *Legal holidays.* For the purpose of section 7503, the term *legal holiday* includes the legal holidays in the District of Columbia as found in D.C. Code Ann. 28-2701. In the case of any return, statement, or other document required to be filed, or any other act required under the authority of the internal revenue laws to be performed, at an office of the Internal Revenue Service, or any other office or agency of the United States, located outside the District of Columbia but within an internal revenue district, the term *legal holiday* includes, in addition to the legal holidays in the District of Columbia, any statewide legal holiday of the state where the act is required to be performed. If the act is performed in accordance with law at an office of the Internal Revenue Service or any other office or agency of the United States located in a territory or possession of the United States, the term *legal holiday* includes, in addition to the legal holidays in the District of Columbia, any legal holiday that is recognized throughout the territory or possession in which the office is located.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

[FR Doc. 95-23368 Filed 9-22-95; 8:45 am]

BILLING CODE 4830-01-U

POSTAL SERVICE

39 CFR Part 111

Classification Reform; Implementation Standards

AGENCY: Postal Service.

ACTION: Corrections to second advance notice of proposed rulemaking.

SUMMARY: This document corrects an advanced notice of proposed

rulemaking published in the Federal Register on Wednesday, August 30, 1995 (60 FR 45298-45323), concerning implementation standards for classification reform.

DATES: Comments on the second notice must be received on or before September 29, 1995.

ADDRESSES: Mail or deliver written comments to the Manager, Mailing Standards, USPS Headquarters, 475 L'Enfant Plaza SW, Washington, DC 20260-2419. Copies of all written comments will be available for inspection and photocopying between 9 a.m. and 4 p.m., Monday through Friday, in Room 6800 at the above address.

FOR FURTHER INFORMATION CONTACT: Leo F. Raymond, (202) 268-5199.

SUPPLEMENTARY INFORMATION: After publication, the following elements of the material in the second notice described above were found in need of amendment:

1. Regarding First-Class Mail, Retail subclass, Presort rate category, upgradable letters (60 FR 45309, section I.B.3), and Standard Mail, Regular subclass, upgradable letters (60 FR 45312, section II.B.1), the reference to preparation of packages is incorrect. Under the option for upgradable mail, packaging of mailpieces is not required. The second sentence therefore should be amended in two places to replace "packages" with "trays."

2. Regarding First-Class Mail, Automation subclass, Carrier Route rate category (letters) (60 FR 45311, section I.C.5), and Standard Mail, Automation subclass, Carrier Route rate category (letters) (60 FR 45314, section II.C.5), the reference to line-of-travel sequence is incorrect. This requirement had been considered by the Postal Service at one time but had not been proposed for retention in this notice. Accordingly, the respective paragraphs describing line-of-travel sequencing should be deleted.

3. Regarding the "Proposed 3-Digit 'Scheme Sort' Combinations" listing (60 FR 45317-45319), the second entry in the Midwest Area for Springfield, MO, should read "Springfield, MO (B)" (60 FR 45318), and should not duplicate the preceding entry.

4. Regarding Periodicals class, Regular subclass, the numbering and lettering sequence at 60 FR 45320 is incorrect. "Basic Rate Category (421.31)" should be designated "a." and "Three- and Five-Digit Rate Category" and "Carrier Route Rate Category" should be designated respectively as "b." and "c." "Regular Subclass Discounts (421.4)" should be numbered as "4."

5. Regarding Periodicals class rates, chart III-1, "Periodicals (Regular and Publications Service subclasses)—Letters" (60 FR 45323), the entry for the 5-digit presort level in the "Publications Service rate" column should read "Publications Service." Carrier route rates apply only to the carrier route and 5-digit carrier routes presort levels.

Stanley F. Mires,

Chief Counsel, Legislative.

[FR Doc. 95-23498 Filed 9-22-95; 8:45 am]

BILLING CODE 7710-12-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[MO-21-1-6443(b); FRL-5289-7]

Approval and Promulgation of Implementation Plans; State of Missouri

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: Missouri submitted its Rule 10 CSR 10-6.065, entitled "Operating Permits," for Federal approval. The rule would establish a mechanism for creating federally enforceable limitations that would reduce sources' potential-to-emit such that sources could avoid major source permitting requirements. This rulemaking proposes to approve this rule as satisfying the requirements, set forth in the Federal Register of June 28, 1989, and authorizes Missouri to issue federally enforceable state operating permits addressing both criteria pollutants (regulated under section 110 of the Clean Air Act) and hazardous air pollutants (regulated under section 112). In the final rules section of the Federal Register, the EPA is approving the state's State Implementation Plan revision as a direct final rule without prior proposal, because the Agency views this as a noncontroversial revision amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this rule. If the EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.